



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-210 - Classification of land under chapter 84.34 RCW

Date last reviewed: **9/25/97**

Reviewer: **Kim M. Qually**

Date current review completed: **6/14/05**

Briefly explain the subject matter of the document(s):

Under chapter 84.34 RCW, land may be placed into one of three classifications on the basis of the way in which the land is currently being used. The goal and purpose of WAC 458-30-210 is to explain and describe the three different classifications and the requirements that pertain to each classification.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?



	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

HB 1554 (2005 c 57 s 1): definition added to farm and agricultural classification - "gross income from agricultural uses" includes, but is not limited to, the wholesale value of agricultural products donated to nonprofit food banks or feeding programs. This should be added to the definition set forth in the rule.

Laws of 2004, c 217, s 1 - redefined "timber land"

Laws of 2002, c 315, s 1 - redefined "timber land"

Laws of 2001, c 249, s 12 - amended subsection (2)(c)(ii) as (2)(d) with new text; subsection (2)(d) became (e) and in subsection (3) "timber" was substituted for "forest" crops

Laws of 1998, c 320, s 7 - former subsections (2)(e) and (f) were deleted

3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

Not applicable

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.34.020 - "Definitions"

Interpretive and/or policy statements: **none**

Court Decisions: **none**

Board of Tax Appeals Decisions:

John G. Gehlen v. Yakima County Assessor, Docket Nos. 60196 and 60197 (2004) - removal from farm and ag classification; meaning of "commercial agricultural purposes"

Jean R. Mendoza and Pablo Mendoza v. Yakima County Assessor, Docket No. 59757 (2003) - removal - assessor failed to follow removal process

Donnie A. Smith v. Douglas County Assessor, Docket No. 59443 (2003) - removal - commercial agricultural purposes - actual vs. active use.



Donald G. Peake, v. San Juan County Assessor, Docket No. 58738 (2002) - removal - failure to show proof of farm and ag income - intended vs. actual use

Robert B. Barnes v. Thurston County Assessor, Docket No. 58063 (2002) - removal - definition of commercial agricultural purposes - value of donated farm products don't equal cash income as required under definition

Crosier Orchards, Inc. v. Yakima County Assessor, Docket No. 55046 (2000) - removal - owners intention to reestablish ag activity doesn't satisfy commercial activity requirement

Douglas County Assessor v. Jessie V. Sarto, Docket No. 54761 (2000) - removal - intention to continue farm and ag use insufficient to satisfy requirement of commercial ag purposes

Appeals Division Decisions: **not applicable**

Attorney General Opinions: **None**

Other Documents: **Laws of 2004, c 217, s 1; Laws of 2002, c 315, s 1; Law of 2001, c 249, s 12; and Laws of 1998, c 320, s 7**

5. Review Recommendation:

- | | |
|--------------|---|
| <u> X </u> | Amend |
| <u> </u> | Repeal/Cancel |
| <u> </u> | Leave as is |
| <u> </u> | Begin the rule-making process for possible revision. |

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

WAC 458-30-210 should be amended to incorporate the information identified during the last rule review and 2005, 2004, 2002, 2001, and 1998 legislative changes to the underlying statute.



6. Manager action: Date: 6/20/05

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

X 1
 2
 3
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